

EXHIBIT B

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September 21, 2004

VIA TELECOPIER & REGULAR MAIL

Dan Shaver, Esq.
General Counsel
The United States Mint
801 9th Street, NW
Washington, D.C. 20220

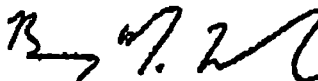
Re: 1933 Double Eagle Coins

Dear Dan:

I write on behalf of the Langbord family regarding their ownership of ten 1933 Double Eagle Coins (the "Coins"). At the request of the United States Mint, Roy Langbord will make the Coins available to the government on Wednesday, September 22, 2004 based on our understanding that the government will test the Coins for authenticity and secure the Coins while we discuss a possible resolution of the issues relating to the Coins.

This agreement to make available the Coins as described above is without prejudice to all of my clients' rights and remedies existing at law, in equity, or otherwise. We specifically reserve all rights and remedies with respect to the Coins.

Very truly yours,



Barry H. Berke

11/13/2004

Affiliate: Studio Santa Maria
Milan • Rome

Affiliate: Bertha Leighon Palmer
London • Brussels

EXHIBIT

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EXHIBIT C

**IN THE UNITED STATES DISTRICT COURT
FOR THE EASTERN DISTRICT OF PENNSYLVANIA**

**ROY LANGBORD, DAVID LANGBORD, and :
JOAN LANGBORD, :**

Plaintiffs, :

v. :

**UNITED STATES DEPARTMENT OF THE
TREASURY, et al., :**

Defendants. :

Civil Action No. 06-5315 (LDD)

**DECLARATION OF DANIEL P. SHAVER,
CHIEF COUNSEL OF THE UNITED STATES MINT,
UNITED STATES DEPARTMENT OF THE TREASURY**

I, DANIEL P. SHAVER, hereby declare:

1. I am Chief Counsel of the United States Mint, United States Department of the Treasury. I have held this position since September 11, 2000.

2. The statements made in this declaration are based on personal knowledge that I acquired in the performance of my official duties as Chief Counsel of the United States Mint.

3. The United States Mint is a bureau of the Department of the Treasury. 31 U.S.C. § 304(a).

4. General duties and powers of officers and employees of the Department of the Treasury are vested in the Secretary of the Treasury in accordance with 31 U.S.C. § 321(c).

5. The authority to initiate an administrative forfeiture action is among the general duties and powers of the Secretary of the Treasury.

6. The United States Mint is not an enforcement agency and is not authorized by law to commit the United States (or any of its departments or agencies) to commence an

administrative forfeiture action, or a judicial forfeiture action. No United States Mint official is authorized to commit the United States to commence an administrative forfeiture action or a judicial forfeiture action.

7. To my knowledge, the Secretary of the Treasury has never delegated to the United States Mint, to the Director of the United States Mint, or to any Senior Executive or other official of the United States Mint, any authority to initiate an administrative forfeiture proceeding. To my knowledge, all existing and past delegations of such authority have been express and published in Treasury Directives. See, e.g., Treasury Directives 15-54 (Nov. 5, 2001) & 15-55 (Jan. 10, 2001) (delegating forfeiture authorities to the Director, United States Secret Service); Treasury Directive 15-42 (Jan. 21, 2002) (delegating forfeiture authorities to the Commissioner, Internal Revenue Service); Treasury Directives 15-27 (Feb. 27, 2001) & 15-29 (Nov. 5, 2001) (delegating forfeiture authorities to the Commissioner, United States Customs Service).

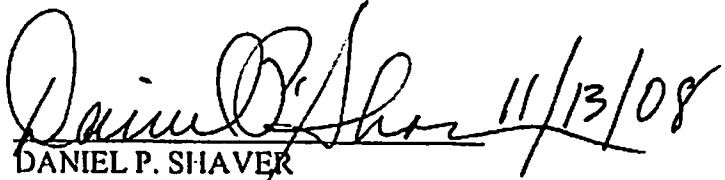
8. In accordance with 31 U.S.C. § 301, the Department of the Treasury has a General Counsel appointed by the President, by and with the advice and consent of the Senate, who serves as the chief law officer of the Department.

9. The authority of the Chief Counsel of the United States Mint is derived from a delegation by the Treasury General Counsel. See Treasury General Counsel Order No. 5 (Jan. 19, 2001).

10. I have never been delegated by the Secretary of the Treasury, the General Counsel of the Department of the Treasury, any other official of the Department of the Treasury, or the Director of the United States Mint, authority to initiate – or to commit to initiate – an administrative or judicial forfeiture proceeding on behalf of the United States Mint, the United States Department of the Treasury, or any other federal department or agency.

11. In 2004, Greg Weinman was Senior Legal Counsel of the United States Mint. Greg Weinman never has been delegated by the Secretary of the Treasury, the General Counsel of the Department of the Treasury, any other official of the Department of the Treasury, or the Director of the United States Mint, authority to initiate – or to commit to initiate – an administrative or judicial forfeiture proceeding on behalf of the United States Mint, the United States Department of the Treasury, or any other federal department or agency.

Pursuant to 28 U.S.C. § 1746(2), I declare under penalty of perjury that the foregoing is true and correct.


DANIEL P. SHAVER
Chief Counsel of the United States Mint,
United States, Department of the Treasury